

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0522 Libby K-12 Schools 27 Lincoln

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$4,402**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	172	770,812	344,769	331,295	
2007	146	777,461	336,277	322,480	0
2008			344,637	331,283	4,402

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 6,648

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,481

Per-student amount for FY 2007----- 5,325

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	172	770,812	337,907	432,905	
2007	146	777,461	346,608	430,853	0
2008					4,402

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -2,052

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,517

Per-student amount for FY 2007----- 2,951

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Libby K-12 Schools 0522

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Libby K-12 Schools 0522						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	407397.92	393526.50
			2XX	Personal Services - Employee Benefits	63871.44	81611.99
			6XX	Supplies and Materials	9929.10	8527.16
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	129218.52	149058.90
			2XX	Personal Services - Employee Benefits	5614.60	6733.74
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	38358.24	15340.23
			5XX	Other Purchased Services	2494.27	3667.04
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	17977.13	18873.15
			2XX	Personal Services - Employee Benefits	4186.76	4787.05
			4XX	Purchased Property Services	174.09	188.14
			5XX	Other Purchased Services	765.59	1074.43
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	457.50	216.99
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	3533.03	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	3315.04
			5XX	Other Purchased Services	5961.84	7334.86
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	59592.75	58738.79
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	19002.01	22079.05
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	2277.38	2387.51
District/Coop Totals					770,812.17	777,460.57
Prime Applicant Totals					770,812.17	777,460.57